

EXHIBIT 2

THE COMMISSION OF INQUIRY INTO SKAT

Orientation no. 9 - December 2019

Friday, December 20, 2019

Contact, previous briefings and access to documents

The Commission of Inquiry into SKAT must continue to encourage persons who may be in possession of relevant knowledge for the Commission's inquiry to contact the Commission. Please refer to the website here .

The Commission regularly publishes briefings on the Commission's inquiry and the progress of the Commission's work, as well as brief news.

The Commission has currently published Orientation Nos 1 to 9.

The briefings and news can be seen on the website.

The public has shown considerable interest in the work of the Commission, i.a. in the form of inquiries and requests for access to documents. It follows from the Commission of Inquiry Act that the commission is not covered by the Public Access to Information Act. The Commission therefore in principle forwards requests for access to the relevant authority. In addition, the Commission may refer to the briefings, etc., already available on the Commission's website.

Work on the main terms of reference

As described in the Commission's Orientation No 4, the Commission must examine and account for the overall course of events from 2002 until the Commission's establishment, which is linked to

- the management of the recovery area and the planning, development, commissioning and decommissioning of the EFI (Common Recovery System) digital recovery system;
- the amalgamation of the state and municipal recovery authority in SKAT and
- the decision basis for, the implementation of and the follow-up of the general efficiency measures in SKAT.

As also described in the Commission's Orientation No. 4, the terms of reference are, both in terms of subject matter and in terms of time, among the most comprehensive terms of reference in recent times.

The Commission has regularly received a large amount of material from public authorities and private actors in connection with the handing over of material concerning the main terms of reference. The Commission has worked on examining and structuring the material, including searching the material, preparing extracts, notes, timelines and

organization charts, etc. In this connection, the Commission has also worked on identifying the persons whom the Commission expects to question regarding the main terms of reference. This work has taken place in parallel with the Commission's ongoing investigations and hearings on the Additional Terms and Conditions.

The material received regarding the main terms of reference has a very significant scope, and there is still a small part of the initial material handover, just as the interrogations regarding the additional terms of reference are still ongoing. It is therefore not possible at present to disclose when the interrogations regarding the main terms of reference are expected to begin.

Interrogations concerning the Additional Terms and Conditions

In October, November and December 2019, the Commission of Inquiry into SKAT continued the interrogations concerning the additional terms of reference at the Court in Frederiksberg, which the Commission began on 5 March 2019. As described in the Commission's Orientation No. 8, the interrogations since week 43 have mainly concentrated on top management. The tax authorities' top management and top management will also be central to the Commission's hearings in 2020.

The Commission has currently interviewed 78 people and a further 24 people are scheduled to be questioned. Some individuals have also been summoned again because their interrogations could not be completed within the allotted time in the first instance, just as some individuals in 2020 will be summoned again for further interrogation. The scheduled interrogations will run until 27 May 2020.

The schedule for the interrogations can be seen on the Commission's website [here](#) .

For the more practical implementation of the interrogations, including the public's access to attend the interrogations, please refer to the menu item "Information about the Commission of Inquiry's interrogations" under news on the Commission's website [here](#) .

The progress of the material delivery

Since October 2017, the Commission of Inquiry into SKAT has continuously requested a number of authorities and private actors to provide material relevant to the Commission's investigations as described in the terms of reference of 3 July 2017 and the additional terms of reference of 9 April 2018 with the extension of 26 October 2018.

The progress of the material delivery is continuously described in the Commission's previous briefings.

The initial disclosure of material from the Ministry of Foreign Affairs, which has only been requested to provide material regarding the Additional Terms and Conditions, was completed on 20 November 2019.

The Commission is still in ongoing dialogue with the Ministry of Taxation and the Danish Tax Agency regarding the disclosure of additional specific documents that the investigation gives rise to, as well as statements pursuant to the Investigation Commission Act, section 9, subsection. 2.

The Commission is also still in dialogue with KMD, Deloitte, Gartner and Valcon on the provision of additional material on the main terms of reference.

The Commission of Inquiry's IT tools, etc.

As described in the Commission's Orientation no. 8, the Ministry of Justice has entered into a contract with Avian ApS for the provision of an advanced IT search tool for processing the very extensive material that the Commission receives.

The operational test for the IT search tool was approved by the Commission in consultation with the Ministry of Justice on Friday 29 November 2019, and the IT search tool has now been taken into use by the Commission.

Dispatch of assistants, fees, etc.

The Commission of Inquiry continuously assesses whether appointments should be made as a result of the fact that there is no longer any basis for assuming that the person in question could be considered to belong to the group of persons who have the right to have an assistant appointed under the Commission of Inquiry Act.

On 15 November 2019, the Commission appointed the co-chair of a person who had been summoned to give an explanation but who had been warned earlier in the year. The co-chair was dismissed, as the Commission assessed that there was no longer any basis for assuming that the person in question could be considered to belong to the group of persons who, under the Commission of Inquiry Act, have the right to have a co-chair appointed.

As described in the Commission's Orientation No. 7, the Commission submits a recommendation to the Minister of Justice on the determination of fees and remuneration to the assistants.

The Commission has continuously made recommendations on the determination of fees, advance fees and compensation to the assistants for work performed in the period from the appointment of the individual assistant until 30 September 2019.

Michael Ellehauge, Chairman

The Commission of Inquiry into SKAT, 20 December 2019